

**VERSION WITH MARKINGS TO SHOW CHANGES MADE**

In the Claims:

Please rewrite claim 10 as follows:

10. (Twice Amended) A multi-layer printed wiring board having via holes, wherein the outer wirings include copper as an outer layer and an alkaline refractory metal layer between the copper layer and a thermosetting resin layer and the via holes have a copper layer adjacent the thermosetting resin layer, and made by the method comprising:

(a) electrodepositing an alkaline refractory metal which can be dissolved in an acid etching solution on one surface of a copper foil;

(b) applying a thermosetting resin on the electrodeposited alkaline refractory metal of (a) and curing said resin to a semi-cured state, thereby producing a coated copper foil;

(c) bonding said coated copper foil of (b) to an inner layer board having inner wirings on one or both of the faces thereof, said thermosetting resin being laminated onto said inner layer board to form a multi-layer board;

(d) removing said copper foil from the multi-layer board of step (c) by etching with an alkaline etching solution; thereby leaving said alkaline refractory metal exposed;

(e) forming blind via holes in both the alkaline refractory metal and the thermosetting resin by directly irradiating said exposed alkaline refractory metal of (d) to remove the alkaline refractory metal and the thermosetting resin simultaneously with a CO<sub>2</sub> laser to form a multi-layer board in which via holes are formed; and

(f) forming outer wirings.

Please add the following new claim.

19. A multi-layer printed wiring board having via holes and outer wirings on at least one outer surface of said board, wherein the outer wirings have two metal layers on a thermosetting resin layer, the outer of said layers being of copper and the second of said layers being of an alkaline refractory metal, said via holes having a layer of copper on said thermosetting resin.